

**FORM  
CLT-4S**
**MONTANA SMALL BUSINESS  
CORPORATION TAX RETURN**
**1994**
**Check If Applicable**
☐ Initial Return

☐ Final Return

☐ Multistate Corporation

Name

Number, Street, and Room or Suite No. or P.O. Box No.

City, State, Zip Code

Reporting Method: Cash      Accrual      Other (Specify)

**FEIN:**

Federal Business Code:

Incorporated in State of:

Date:

Date Qualified in Montana:

1. Ordinary Income (loss) from trade or business activities (FORM 1120S, page 1, line 21).....	1		
2. Net income (loss) from rental real estate activities (attach Form 8825).....	2		
3(a). Gross Income from other rental activities.....	3(a)		
(b). Expenses from other rental activities (attach schedule).....	3(b)		
Net income (loss) from other rental activities. (Subtract line 3b from line 3a).....	3		
4. Portfolio income (loss):			
(a). Interest Income.....	4(a)		
(b). Dividend Income.....	4(b)		
(c). Royalty Income.....	4(c)		
(d). Net short-term capital gain (loss) (attach Schedule D).....	4(d)		
(e). Net long-term capital gain (loss) (attach Schedule D).....	4(e)		
(f). Other portfolio income.....	4(f)		
Total Portfolio Income.....	4		
5. Net gain (loss) under section 1231 (other than due to casualty or theft) (attach Form 4797).....	5		
6. Other Income.....	6		
7. Charitable Contributions (attach schedule).....	7		
8. Section 179 expense deduction (attach Form 4562).....	8		
9. Deductions related to portfolio income (loss) (itemize).....	9		
10. Other deductions (attach schedule).....	10		
11. Montana additions to income (From Schedule A, page 2).....	11		
12. Montana reductions to income (From Schedule B, page 2).....	12		
13. Montana Income Taxable to Shareholders - Total of lines 1 through 12.....	13		
14. Multistate Taxpayers: Line 13 X ____ % From Schedule K, Line 5.....	14		
15. Multistate Taxpayers - Income Allocated Directly to Montana.....	15		
16. Montana Small Business Filing Fee (See instructions) \$10.....	16		\$1000
17. Less: Tentative Payment.....	17	(	)
18. Penalty @ 10% of line 16.....	18		
19. Interest from due date @ 12% per annum of line 16.....	19		
20. Total Due ( Line 16 -17+18+19).....	20		

**Shareholder Information (See Page 1 of Instructions):**

Name	Social Security #	MT Resident	Ownership %	Profit (Loss)%	Compensation
1.					
2.					
3.					
4.					
5.					
6.					
7.					
8.					
9.					
10.					

**A COPY OF YOUR FEDERAL 1120S MUST BE ATTACHED TO THIS RETURN**



Schedule A		Montana Additions to Federal Taxable Income	
1. Montana Corporation License Tax	1		
2. Other State, Local, and Foreign Income Taxes	2		
3. Federal Environmental Tax	3		
4. Federal Tax Exempt Interest	4		
5. Other Additions (attach detailed breakdown)	5		
6. Total Additions (enter here and on page 1, line 11)	6		

Schedule B		Montana Reductions to Federal Taxable Income	
1. IRC Section 243 Dividend Received Deduction	1		
2. Allocable Income (Applies only to Multistate Taxpayers) (attach detailed breakdown)	2		
3. Other Reductions (attach detailed breakdown)	3		
4. Total Reductions (enter here and on page 1, line 12)	4		

Schedule K				Apportionment Factors for Multistate Taxpayers		
		A. EVERYWHERE	B. MONTANA	C. FACTOR		
				(B divided by A = C)		
<b>1. Property Factor:</b>						
Use average value for real and tangible personal property:						
Land.....						
Buildings.....						
Machinery.....						
Equipment.....						
Furniture & Fixtures.....						
Inventories.....						
Supplies and other.....						
Rents X 8.....						
TOTAL Property.....						%
<b>2. Payroll Factor:</b>						
Compensation of Officers.....						
Salaries and Wages.....						
Payroll included in:						
Cost of goods sold.....						
Repairs.....						
Other deductions.....						
TOTAL Payroll.....						%
<b>3. Sales (Gross Receipts) Factor:</b>						
Gross Sales, Less returns.....						
Other (attach schedule).....						
TOTAL Sales.....						%
<b>4. Sum of Factors (add lines 1, 2, and 3).....</b>						
						%
<b>5. APPORTIONMENT FACTOR (1/3 of line 4) (Enter here and on line 14, page 1).....</b>						
						%

**DECLARATION**

This return must be signed by one of the following: president, vice-president, treasurer, assistant treasurer, or chief accounting officer.

I, the undersigned officer of the corporation for which this return is made, hereby declare that this return; including all accompanying schedules and statements; is to the best of my knowledge and belief, a true, correct and complete return, made in good faith for the income period stated, pursuant to the Montana Corporation License Tax Law and Regulation.

Signature of Officer \_\_\_\_\_ Date \_\_\_\_\_

Name of person or firm preparing return \_\_\_\_\_ Date \_\_\_\_\_

Title \_\_\_\_\_ Telephone Number \_\_\_\_\_

Address and Zip Code \_\_\_\_\_ Telephone Number \_\_\_\_\_

File this return on or before the 15th day of the fifth month after the close of taxable year. File with the Montana Department of Revenue, Corporation Tax Bureau, Mitchell Building, Helena, Montana 59620.

**ATTACH REMITTANCE PAYABLE TO STATE TREASURER**